

**ANNEX D-3: EXTENSION OF SENIOR EMPLOYMENT CREDIT,  
UPLIFTING EMPLOYMENT CREDIT, AND  
ENABLING EMPLOYMENT CREDIT**

To continue supporting the employment of senior workers, ex-offenders, and persons with disabilities, the Government will extend the Senior Employment Credit (“SEC”), Uplifting Employment Credit (“UEC”), and Enabling Employment Credit (“EEC”) respectively. These schemes are scheduled to lapse after 31 December 2025.

**(A) Extension of Senior Employment Credit from End-2025 to End-2026**

The SEC provides wage offsets to employers that hire Singaporean workers aged 60 and above, and earning up to \$4,000 a month. The SEC is scheduled to lapse after 31 December 2025.

To continue supporting the employment of senior workers, **the Government will extend the SEC till 31 December 2026**. In line with the increase in the re-employment age to 69 years old in 2026, the Government will also raise the qualifying age for the highest SEC wage support tier to 69 years old, from 68 years old today. As such, companies will receive 7% of the wages that they pay to workers aged 69 and above. Refer to [Table 1](#) for more details.

Table 1: SEC Wage Support

| Wage Support in 2025 |              | Wage Support in 2026 |              |
|----------------------|--------------|----------------------|--------------|
| Age                  | Wage Support | Age                  | Wage Support |
| 60-64                | Up to 2%     | 60-64                | Up to 2%     |
| 65-67                | Up to 4%     | 65-68                | Up to 4%     |
| 68 and above         | Up to 7%     | 69 and above         | Up to 7%     |

The Tripartite Workgroup on Senior Employment, which MOM will convene later this year, will embark on a holistic review of senior employment policies. The Government will further review the SEC when the Workgroup’s recommendations are released.

**(B) Extension of Uplifting Employment Credit from End-2025 to End-2028**

The UEC provides wage offsets to employers hiring local ex-offenders earning below \$4,000, and released within three years prior to employment. The UEC is scheduled to lapse after 31 December 2025.

To continue supporting the employment of ex-offenders, **the Government will extend the UEC till 31 December 2028**. The extended UEC will continue providing employers with a wage offset of up to 20% of local ex-offenders’ wages for the first nine months of employment, capped at \$600 per month per employee.

### **(C) Extension of Enabling Employment Credit from End-2025 to End-2028**

The EEC provides wage offsets to employers hiring local employees with disabilities aged 13 and above, and earning below \$4,000 a month. The EEC supports the initiatives under the Enabling Masterplan 2030 to create more opportunities for persons with disabilities to join the workforce. The EEC is scheduled to lapse after 31 December 2025.

To continue supporting the employment of persons with disabilities, **the Government will extend the EEC till 31 December 2028**. The current parameters will continue to apply from 2026 to 2028. Refer to Table 2 for more details.

Table 2: EEC Wage Support

|                                                                                                                     | <b>Wage Support from 2026 to 2028</b>                                            |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Permanent wage offset                                                                                               | Up to 20% of wages, capped at \$400/month per employee                           |
| Additional time-limited wage offset for persons with disabilities who have not been in work for at least six months | Up to 20% of wages for the first nine months, capped at \$400/month per employee |

More details about the extension of the SEC, UEC, and EEC will be announced at the Ministry of Manpower's Committee of Supply.

### **More Information**

| <b>Scheme</b>               | <b>Contact Details</b>                                                                                                      |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Senior Employment Credit    | Please contact IRAS at 6351 3288, or send your enquiry at <a href="https://go.gov.sg/askpayout1">go.gov.sg/askpayout1</a> . |
| Enabling Employment Credit  |                                                                                                                             |
| Uplifting Employment Credit | Please contact IRAS at 6351 3299, or send your enquiry at <a href="https://go.gov.sg/askUEC">go.gov.sg/askUEC</a> .         |